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PUBLIC NOTICES.

CITY AND COUNTY OF THE CITY OF EXETER.

APPOINTMENT OF MAGISTRATES' CLERK.

Applications are invited for the appointment of a Clerk to the Justices of the City and County of the City of Exeter.

Applicants must be Barristers or Solicitors (not over 40 years of age) with experience of the work.

The salary is £600 per annum, with offices, heating, lighting and an allowance of £200 per annum for payment of clerk, stationery, etc.

The gentleman appointed will be required not to engage in private practice, but there will be no objection to his being appointed Clerk to the Exeter Assessment Committee, the advertisement for which is below. The appointment will also include Clerk to the Licensing Authority and the Justices acting in Lunacy, with a small additional salary.

The appointment will be made as from the 1st July next.

Applications with particulars of qualifications and experience, together with copies of not more than three recent testimonials, should be addressed to the Right Worshipful the Mayor, The Guildhall, Exeter, not later than the 1st May next, and endorsed "Justices' Clerk."

Canvassing will disqualify.

J. W. ACKROYD,
Mayor.

CITY AND COUNTY OF THE CITY OF EXETER.

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The Solicitors' Journal

VOL. LXXIX. **Saturday, March 30, 1935.** No. 13

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Current Topics.

Law Clerks.

THE encouraging speeches of Lord TOMLIN, the Attorney-General, and others at the annual festival held last week in connection with the United Law Clerks' Society, contributed, we are glad to learn, to a substantial addition to the funds of this admirable body, and at the same time testified to the excellent work which day by day is carried out by law clerks of every grade. We have travelled a long way from the condition of things mirrored in the pages of "Pickwick," where we have a graphic description of the various kinds of attorneys' clerks, winding up with the office lads "in their first surtouts who feel a befitting contempt for boys at day schools; club together as they go home at night, for saveloys and porter; and think there is nothing like 'life.'" Nowadays, there has grown up a sense of responsibility on the part of all, however humble they may be, who take part in legal work. More than one speaker at the festival dinner spoke of the zeal shown by clerks in the interests of their employers and their clients, and this was well-deserved praise. Often combined with this is a manifestation of gay humour which frequently comes out in language amusingly borrowed from the daily work in which they are engaged. A capital illustration dates from the days when the courts still sat at Westminster and when, as sometimes happened, owing to the pressure on space, a judge would sit in one or other of the committee rooms of the Houses of Parliament. In one of these rooms there hung, and presumably still hangs, a large picture showing Moses coming down from the Mount with the tables of the law. On one occasion when this room was being used as a court a solicitor's clerk came in and, as apparently he had not been there before, he looked around with great interest and his eye fell on the picture, which, after contemplating for a moment, led him to say, "Hello! What's this? Why, it's old Moses coming down from the Mount and smashing up the tables of the law. I suppose they had to get on with an office copy after that." Did ever the professional attitude come out with more distinctness or with such humour?

The Selden Society.

AT the annual meeting of the Selden Society held last Monday in the Council Room of Lincoln's Inn Hall (reported at p. 234 of this issue), Lord TOMLIN, the President, made a plea for greater support of the Society, whose objects are to encourage the study and advance the knowledge of the history of English Law. Reference was made to the work undertaken by the Society in editing the Year Books. These, the learned lord said, should be our glory, for no other country had anything like them. They were our disgrace, for no other country would have so neglected them. According to the report in *The Times*, the learned lord continued: One would have expected to find in London and England, among the legal profession and those interested in legal history, a large body of supporters for work such as that of the Selden Society. But the facts were that out of a membership of about 440, about 140 were individuals in this country, and about 100 were English societies and libraries. Of the remaining 200 about fifty were societies and individuals in various parts of the world, excluding the United States, and about 150 were individuals and societies in the United States. A comparison was drawn between the support accorded to the Selden Society and that which had been secured by the Stair Society (formed in Scotland with analogous objects), which had obtained more promises of support within a few weeks than the total number of the Selden Society subscribers. Lord TOMLIN concluded with a reference to the loss suffered by the whole English-speaking world in the death of Mr. Justice HOLMES, who, since 1908, had honoured the Society by having his name on its roll of members. As indicated in our report, the volume of the Selden Society for this year will consist of "Year Books of 10 Edward II," by Miss DOMINICA LEGGE and Professor Sir WILLIAM HOLDSWORTH. Mr. G. L. SAYLE'S two volumes of "Select Cases in the King's Bench of the Reign of Edward I," are in the Press and the Council are also proceeding with the printing of a volume of "Year Books of Edward II" by Mr. J. G. TURNER. Other volumes contemplated include a "Year Book of Edward IV," by Miss NEILSON, a treatise on the jurisdiction of the Admiralty, by Mr. HAROLD POTTER, the "Year Books of 2 Henry VI," by Mr. H. C. WILLIAMS, and a glossary of Anglo-Norman legal and official terms by Miss SHANKS in association with Professor T. F. T. PLUCKNETT.

King's Bench Business: Sir Boyd Merriman.

SIR BOYD MERRIMAN, President of the Probate, Divorce and Admiralty Division of the High Court of Justice, who gave evidence before the Royal Commission on the Dispatch of Business at Common Law last Thursday week, did not favour the transfer of Probate work to the Chancery Division. A contested Probate action was more closely akin to a divorce

suit or even a common law action than to a Chancery action, and any argument based on the fact that the Chancery Division was accustomed to deal with the questions of the construction of wills and the administration of estates had very little bearing upon the point. The suggestion was made that, if it was desired that more work should be allocated to the Chancery Division, the Revenue List should be transferred to that Division from the King's Bench. Much of that work was, in fact, Chancery work, involving the regular retainer of a Chancery junior counsel. The separation of Probate and Divorce work was likewise objected to. The Probate and Divorce Registry was one, and the learned President expressed himself as confident that if a division of the Registry was contemplated an appreciable increase of staff would be necessary. Division of the Probate and the Divorce functions of the Registry or, alternatively, the maintenance of the Registry as a single entity and its disassociation from the control of the President of the Division were each regarded as unfortunate suggestions. Dispersal of the divorce business would, it was said, be a very grave mistake. At the present time, notwithstanding the facilities for divorce at Assizes, five out of every seven divorce suits were cited in London. Some risk of diminishing public respect for the administration of the divorce law was necessarily involved in the abolition of a regular divorce court with its attendant safeguards. The proposed abolishing of the Admiralty Court was regarded as disastrous. If it was desirable to amalgamate the Admiralty and Commercial work, the simplest course would be to transfer the latter to the Probate, Divorce and Admiralty Division. The learned President said that it could scarcely be disputed that in relation to the judiciary the power of the Civil Service was increasing at the present time, and intimated that the diffusion of legal patronage was one of the most potent safeguards of the independence of the judiciary.

County Court Jurisdiction.

Giving evidence on the following day Sir Artemus Jones, of County Court Circuit No. 29, referred to three possible methods of avoiding the waste of judicial time which, he said, seemed inseparable from the circuit system. These were, first, by carrying out the scheme recommended by the Birkenhead Committee for the grouping of sparsely-populated counties.; secondly, by extending to the county court some of the civil jurisdiction now exercised by the assize judge, or, thirdly, by abolishing the circuit system in favour of provincial or circuit courts, presided over by judges of similar status and with similar powers to those of the existing assize judges. In answer to Lord Peel (Chairman of the Commission), the learned county court judge intimated that, of these, he favoured the extension of the jurisdiction of the county courts. This, as readers of these notes will appreciate, is contrary to the general concensus of opinion expressed by judges of the Supreme Court. Any change in the direction of enlarging county court jurisdiction should not, the witness emphasised, be in advance of public opinion. The criticism that county court judges did not enjoy the confidence of the litigating public was without foundation. Seventy-five per cent. of the total litigation of the country was carried on in the county court. The appointment of a Welsh-speaking circuit judge was advocated. Sir Francis Newbolt, K.C, senior referee to the Supreme Court, ascribed to what he described as the indifference of the profession to the interests of litigence the two most glaring defects in the procedure of the King's Bench Division—delay and expense. The provision of a more speedy trial, would, it was considered, be comparatively easy. To introduce the necessary economy would be most difficult. It was suggested that any King's Bench judge should be empowered, with or without an application, to send any non-jury case to an official referee, perhaps if the amount claimed was under £500. The witness was opposed to any increase of the jurisdiction of county courts and quarter sessions, but he suggested that more use might be made of recorders.

Foreigners and the Insurance Acts.

In response to enquiries, referred to in last Monday's *Times*, the Minister of Health and the Minister of Labour point out that the liability of employees to insurance, whether for health and pensions or for unemployment, is not affected by the nationality of the person employed, or by the length of his stay in this country. Insurance contributions are therefore payable even if the foreigners in question are only temporarily resident in this country in any circumstances in which contributions would be paid if the person employed were a British subject or a permanent resident in the United Kingdom.

Further Consideration of Housing Bill.

The last has not been heard of cl. 48 of the Housing Bill, which was considered by the Standing Committee of the House of Commons on Tuesday. The clause provides, *inter alia*, that the housing authority shall secure that in the selection of their tenants a reasonable preference is given to persons who are occupying insanitary or overcrowded houses, have large families or are living under unsatisfactory housing conditions (*ibid.*, sub-cl. (2)), and that in fixing rents the authority shall take into consideration the rents ordinarily payable by persons of the working-classes in the locality, but may grant to any tenant such rebates from rent subject to such terms and conditions as they may think fit (*ibid.*, sub-cl. (5)). The Minister of Health, referring to the question of rebates, said that there was no novelty in the provision in the Bill which was already in the existing housing law. Generally speaking, the rebate was given in exceptional cases. The Bill stated that large numbers of persons living in slums and in overcrowded houses should be provided with accommodation which would enable them to get rid of those conditions, and, the Minister intimated, the necessary elasticity of administration would not be given unless the local authorities were in a position to adapt rents to particular circumstances. Reference was made to the fact that for the first time local authorities were required to give preference to tenants with large families by a provision (sub-cl. (2), above) which would provide a safeguard against people living in municipal houses, although their means would enable them to live in houses for which no State subsidy was received. Lord Winterton intimated that there was something to be said for the means test in housing, but there was nothing to be said for the clause as it stood. He and others intend to raise the question on the Report stage in the House, and he expressed the hope that the Minister of Health would reconsider the important question of principle that was involved. On cl. 51, which deals with the re-development of a district by the owner, Sir Hilton Young intimated his acceptance of the view that where this was the case an owner should not be prevented from carrying into effect a well-designed scheme of re-development by any merely arbitrary or oppressive action on the part of local authorities. These and the owners would make their proposals and the Minister of Health would have to decide between them.

Poor Relief.

Recent figures which occur in a statement issued lately by the Ministry of Health indicate a large increase in the number of persons in receipt of poor relief in England and Wales during the months of October, November and December, last. On the last Saturday in December, 1,432,582 persons, or 335 per 10,000 of the population, were in receipt of poor relief, compared with 1,299,233 on the last Saturday in September, which is equivalent to 322 per 10,000 of the population. The number of persons in receipt of domiciliary

relief on the first mentioned of these days was 1,253,744, compared with 1,121,924 on the second—an increase of over 11 per cent. The corresponding figure at the end of December, 1933, was 1,182,018. The statement intimates that it is clear from information available that the increase in certain areas is due to the practice in these areas of making smaller allowances during the winter months to large numbers of persons in receipt of unemployment benefit (or transitional payments) or other regular income. The totals include large numbers returned as persons who would ordinarily be employed. Nearly all the relief is given to such while resident in their own homes.

Road Traffic Act: Further Sections in Operation.

THE Road Traffic Act, 1934 (Date of Commencement) Order (No. 1), 1935, the text of which was given in our last issue, is concerned with the bringing into operation by the Minister of Transport of further sections of the Act. The first paragraph of the Order relates to s. 1, sub-ss. (1) and (2), which are concerned with speed limit in built-up areas and have already been dealt with in this column. The third paragraph relates to the application of the Act to Scotland (s. 41) and need not detain us. The second paragraph of the Order brings ss. 31 and 32 of the Act into operation on 1st April next. Both sections deal with drivers' licences of heavy goods vehicles defined as "a heavy locomotive, a light locomotive, a motor tractor, a heavy motor-car, and a motor car so constructed that a trailer may by partial superimposition be attached thereto in such a manner as to cause a substantial part of the weight of the trailer to be borne thereby" constructed or adapted for hauling or carrying goods or burden of any description (s. 31, sub-s. (12)). A driver of a heavy goods vehicle may be licensed under s. 31 or under Pt. IV of the Road Traffic Act, 1930. The chairman of the traffic commissioners of any traffic area (or, in the Metropolis, the traffic commissioner) is the licensing authority, and on a first application a test is to be imposed unless the applicant shows that in the course of the year ending 1st April, 1934, he has, during any period or periods of, or amounting in the aggregate to, six months, been in the habit of driving such a vehicle. Licences continue in force for three years. A licensing authority on refusal to grant or on suspension or revocation of a licence may be required to reconsider the matter, and there is a right of appeal to a court of summary jurisdiction. Section 32 contains certain transitional provisions into the contents of which we need not enter. Sub-section (2) of that section has been in operation since the beginning of the present year for all purposes relating to drivers' and conductors' licences of public service vehicles (S.R. & O. 1934, No. 1200), while the preceding section came into force on 18th August last for the purpose of making regulations, and enabling applications to be made, licences to be granted and tests to be carried out (S.R. & O. 1934, No. 958). The new Order brings both sections into operation for all purposes.

Road and Rail Traffic Act: New Draft Regulations.

THE proposed modifications of the existing regulations relating to the records required to be kept by holders of public carriers', limited carriers' and private carriers' licences ("A," "B" and "C" licences respectively) under the Road and Rail Traffic Act, 1933, are embodied in the recently published Goods Vehicles (Keeping of Records) Regulations, 1935 (Stationery Office, 3d.). Under the new regulations it will be sufficient if the aggregate time spent by a part-time driver in connection with a vehicle or its load is entered instead of as at present, a series of disconnected periods, while any journeys made in one district on the same day may be treated as one journey for the purpose of records required to be kept by drivers operating within a radius of twenty-five miles of their loading base. It is proposed to bring into operation these modifications of the existing regulations (which came into force last October) on or after 1st April.

The Unemployment Assistance Act, 1934.

(PART II OF THE UNEMPLOYMENT ACT, 1934.)

IN a previous article Part I of the Unemployment Act, 1934 (to be known as the Unemployment Insurance Act, 1934) was dealt with, and the main alterations made in the law regarding unemployment insurance were shortly stated. It is proposed in this article to treat of Part II of the Act (to be known as the Unemployment Assistance Act, 1934) in a similar manner. It may, in the first place, be mentioned that since the Act was passed Regulations have been made under it which have caused controversy and discontent; so much so that the operation of the Regulations has in important respects been suspended. It is not any part of the writer's purpose to comment upon the Regulations or the defects alleged to have been found in them, still less to enter into the debateable questions arising out of the measures to be taken to remedy these defects. Despite the admitted failure of the Regulations to meet in all respects the requirements intended by the legislature, the Act itself remains, and as new Regulations may shortly be expected, it is thought that this may be a convenient time to call the reader's attention to the principal provisions of it.

Broadly speaking, the principle upon which the Unemployment Act, 1934, is based is the division of unemployed persons into three classes: (1) Persons who are within the insurance scheme and entitled to receive benefit as insured persons, the cost being borne as provided by the Unemployment Insurance Acts, which practically means that one-third is paid by the employers, one-third by the employed persons, and one-third by the State. (2) Persons who are able to work but have exhausted their right to benefit under the insurance scheme or have never been within it, provided that they prove that they are in need of assistance, the cost being paid by the State, with certain contributions from local authorities; and (3) All other unemployed persons who are left to seek assistance from the public assistance committees of the local authorities.

It is with the second class with which Part II of the Unemployment Act, 1934, is concerned.

The Act provides (s. 35) for the constitution of a Board to be called "the Unemployment Assistance Board." The constitution and proceedings of the Board are as stated in the 6th Sched., which provides that the Board shall be a body corporate and shall consist of a chairman or deputy chairman and not less than one nor more than four other members appointed by the Crown; at least one member must be a woman; every member is to hold and vacate office in accordance with the terms of his warrant of appointment; the Board may determine its own procedure; the functions of the Board are as stated in the Act. These and some provisions regarding the payment of members and expenses of administration are the principal provisions of the Schedule.

The functions of the Board are stated to be the assistance of persons to whom the Act applies who are in need of work and the promotion of their welfare, and in particular the making of provision for the improvement and re-establishment of the condition of such persons with a view to their being in all respects fit for entry into or return to regular employment, and the grant and issue to such persons of unemployment allowances. Local committees to advise with regard to local conditions may be appointed to assist the Board.

The Act applies to any person in whose case the following qualifications are fulfilled:—

(*a*) That he has attained the age of sixteen years and has not attained the age of sixty-five years; and

(*b*) that he is either—

(i) a person whose normal occupation is employment in respect of which contributions are payable under

the Widows', Orphans' and Old Age Contributory Pensions Acts, 1925 to 1932; or

(ii) a person who, not having normally been engaged in any remunerative occupation since attaining the age of sixteen years, might reasonably have expected that his normal occupation would have been such employment as aforesaid but for the industrial circumstances of the district in which he resides; and

(*c*) that he is capable of and available for work.

It will be seen therefore that the Act applies to practically all unemployed able-bodied persons, including non-manual workers who when in employment do not earn more than £250 a year.

It is made one of the functions of the Board with the approval of the Minister of Labour to provide and maintain training courses for persons of eighteen years of age or upwards and to make contributions in respect of the cost of the maintenance of such courses and also to make provision for the continuance of the training and instruction afforded by such courses by making arrangements with local authorities whereby persons to whom the Act applies may as part of such training and instruction be employed for periods not exceeding three months upon work for the authority of such a character as to make them more fit for regular employment and to provide for payment at the expense of the authority of the customary rates of wages to such persons and to make contributions in respect of any additional expenditure incurred by the authority by reason of the work being utilised as part of a training course.

Allowances may be made to any person to whom the Act applies if he proves in accordance with rules made thereunder—

(*a*) that he is registered for employment in the prescribed manner and has made application in the prescribed manner; and

(*b*) that he has no work or only such part-time or intermittent work as not to enable him to earn sufficient for his needs; and

(*c*) that he is in need of an allowance.

The amount of the allowance is to be determined by reference to the applicant's needs, including the needs of any members of the household of which he is a member who are dependent on or ordinarily supported by him, not being persons who are themselves qualified under the Act. The need of an applicant is to be determined in accordance with regulations made under the Act and such regulations are in particular to provide that the resources of an applicant and of all members of the household of which he is a member are taken into account.

In estimating the needs of an applicant certain sources of income are to be disregarded. These, stated shortly, are (*a*) the first 5s. a week of sick pay from a friendly society, the first 7s. 6d. a week of any benefit under the National Health Insurance Acts and the whole of any maternity benefit under those Acts; (*b*) the first £1 a week of any wounds or disability pensions; (*c*) one-half of any weekly payments under the enactments relating to workmen's compensation; (*d*) investments not exceeding £25, and if investments exceed that sum but do not exceed £300 they are to be treated as equivalent to one shilling a week for every complete £25.

All applications for allowances under the Act and all questions arising in connection with such applications are to be determined by officers of the Board with a right of appeal to an appeal tribunal set up under the Act. Every appeal tribunal consists of a chairman appointed by the Minister of Labour and two other members, one to be selected by the Board from a panel of persons nominated by the Minister to represent work-people and one to be appointed by the Board to represent the Board. Each appeal tribunal will have jurisdiction in such districts as may be assigned to it by the Board.

Transitory provisions are made in Pt. III of the Unemployment Act. After "the first appointed day," persons applying for transitional payment under the former Unemployment Insurance Acts will all come under the jurisdiction of the Unemployment Assistance Board, but those who at that day are in receipt of such payment will continue to receive it until the expiration of the determination that they are so entitled. Any applications after that day will be dealt with by the Board. The first appointed day was the 7th January, 1935.

On the second appointed day all other persons qualified under Pt. II (i.e., the Unemployment Assistance Act) will come under the unemployment assistance scheme. The "second appointed day" was fixed for the 1st March, 1935, but has been postponed until new regulations shall have been issued. Those persons, therefore, who were not on the 1st January, 1935, entitled to benefit or to transitional payment under the insurance scheme must for the present continue to look to the Public Assistance Committees of the local authorities for relief.

The details of the financial provisions of the Unemployment Assistance Act are not within the scope of this article.

Fraudulent Preference.

THE BURDEN OF PROOF.

THE extent of the burden of proof imposed upon a trustee in bankruptcy alleging a fraudulent preference of a creditor has now been determined by the House of Lords in *Peat* v. *Gresham Trust* [1934] A.C. 252, which has been followed by the Court of Appeal in *In re Lyons* (1934), 78 SOL. J. 754; 51 T.L.R. 24. The headnote to *In re Cohen* [1924] 2 Ch. 515, declares that where the debtor "voluntarily pays a particular creditor with the result of giving him a preference in fact, and the reason for such payment is unexplained, a *primâ facie* case of fraudulent preference is established." The burden of proving a defence, as, for instance, the non-existence of a dominant motive to prefer or the fact of pressure is then imposed upon the person upholding such preference. This view of the law is to be found in Williams' "Bankruptcy Practice," 14th ed., 1932, at p. 323, and in Ringwood, on "Bankruptcy Law," 16th ed., 1930, at p. 136. It is now clear from *Peat* v. *Gresham Trust*, *supra*, that such opinion, based upon a misapprehension as to the effect of *In re Cohen*, *supra*, is wrong, and that the trustee must always establish a dominant intent to prefer.

Section 44 (1) of the Bankruptcy Act, 1914, substantially reproducing s. 48 of the Act of 1883, which followed the original s. 92 of the Bankruptcy Act, 1869, enacts that a transfer of property, etc., "by any person unable to pay his debts as they become due . . . in favour of any creditor . . . with a view of giving such creditor . . . a preference over the other creditors" is void. The words "with a view to giving" require the dominant or substantial intention or motive of the debtor to prefer a particular creditor. See e.g., *Ex parte Hill* (1883), 23 Ch. D. 695; *Sharp* v. *Jackson* [1899] A.C. 419, 421, 427. In *Ex parte Lancaster* (1884), 25 Ch. D. 311, 318-9, Cotton, L.J., definitely stated that it lay upon the trustee to prove the "view" or intent to prefer. See also *Ex parte Taylor* (1887), 18 Q.B.D. 295. *In re Eaton* [1897] 2 Q.B. 16, however, contains the *dictum* of Vaughan Williams, J., that once knowledge of insolvency and preference in fact are shown, the onus is transferred. The view of Cotton, L.J., was preferred by Wright, J., in *Re Laurie* (1898), 67 L.J. Q.B. 431, and Younger J., in *Bulteel and Colmore* v. *The Trustee* (1916), 32 T.L.R. 661. See also Lawrence, J., in *re Hoyle* (1924), B. & C.R. 22. Finally, in *In re Cohen*, *supra*, according to the headnote, the Court of Appeal, after reviewing the authorities and in particular *Sharp* v. *Jackson*, *supra*, agreed with the view of Vaughan Williams, J.

In *Sharp* v. *Jackson*, *supra*, a trustee, who had committed breaches of trust and was insolvent, conveyed an estate to

make good the breaches. It was argued that a preference in fact was the necessary result of such a deed and that the debtor must have intended the natural consequence of his act. This contention was answered by Lord Halsbury who adopted the words of Lord Esher, M.R., in the Court of Appeal, *sub. nom. New, Prance & Garrard's Trustee* v. *Hunting* [1897] 2 Q.B. 19, at p. 27.

> " The question is whether in fact he had the intention to prefer certain creditors. It has been argued that the debtor must be taken to have intended the natural consequences of his act. I do not think that is true for this purpose. I think one must find out what he really did intend. The recitals in the deed seem to me to show what was really his object."

It was held, as a question of fact, that since the debtor's object was to avoid the penalties for breach of trust, there existed no dominant intention to prefer.

In the case of *In re Cohen, supra*, all the authorities were reviewed by the Court of Appeal. Pollock, M.R., and Warrington, L.J., although differing as to the inference of the facts before them, approved the *dictum* of Cotton, L.J., in *Ex parte Lancaster, supra*, in preference to *In re Eaton, supra*, and agreed that the effect of *Sharp* v. *Jackson, supra*, and in particular the *dicta* of Lord Esher, M.R., *supra*, imposed upon the trustee in bankruptcy the duty of showing intent. Sargent, L.J., however, considered that preference in fact created a *primâ facie* case of fraudulent preference, and also quoted in support Lord Esher's *dicta, supra*. The latter in his last sentence, *supra*, " proceeds to find that the facts in relation to the deed in question disproved the *primâ facie* intention of preferring the particular creditor." The headnote in the Law Reports and the text-books unfortunately accepted this opinion as the judgment of the court.

The question came up for determination in *Peat* v. *Gresham Trust, supra*, and the House of Lords, affirming the Court of Appeal *sub. nom., In re M.I.G. Trust Ltd.* [1933] Ch. 542, held that the headnote in *In re Cohen, supra*, failed to express the decision of the court and was not reconcilable with *Sharp* v. *Jackson, supra*, which expressly imposed upon the trustee the burden of showing the " view " or intent to prefer.

The effect of the decision in the latter case is now clear, and Lord Tomlin summed up (at [1934] A.C., p. 262) the law in words which have been accepted by Lord Hanworth in *In re Lyons* (1934), 51 T.L.R. 24, 25) and will doubtless become the standard definition.

> " The onus is on those who claim to avoid the transaction to establish what the debtor really intended, and that the real intention was to prefer. The onus is only discharged when the court upon a review of all the circumstances is satisfied that the dominant intent to prefer was present; that may be a matter of direct evidence or of inference, but where there is not direct evidence and there is room for more than one explanation it is not enough to say there being no direct evidence the intent to prefer must be inferred."

Company Law and Practice.

The Principles of Jeopardy.

It is difficult to imagine a more anxious and perturbed mental condition than that which must exist in the mind of A when he suddenly perceives his friend B, to whom he has lent £1,000, disappearing with undue haste and furtiveness into the centre of a large crowd. Somewhat akin to this state of mind are the thoughts of the debenture-holder when first he realises the possibility that his security is in jeopardy, and the personal nature of such a situation has prompted me to consider the circumstances in which the court is prepared, first, to confirm the debenture-holder's worst fears by deciding that there is jeopardy, and secondly, to relieve his misery so far as lies in its power by the appointment of a receiver. The right of a debenture-holder to have his security safeguarded, although there has been no default in payment of principal or interest and no contract broken by the company, amounts in effect to an application of the tenet that " as a matter of principle, a mortgagee has a right to the protection of his security if it is in jeopardy "; per Kekewich, J., in *McMahon* v. *North Kent Ironworks Company Limited* [1891] 2 Ch. 148.

I think the best way of investigating the court's opinion of jeopardy is to discover some of the instances where it has seen fit to appoint a receiver and then to compare them with cases in which it has refused this relief. The early case of *Wildy* v. *Mid-Hants Railway Company*, 16 W.R. 409, decided that a mortgagee of the undertaking of a railway company under a debenture has a title prior to that of a subsequent judgment creditor who has obtained an elegit, and if his security is in danger of being impaired by the acts of the judgment creditor, he may file a bill to protect his security, even though the time fixed for the payment of the mortgage money has not yet arrived. As is apparent from the judgment, Lord Chelmsford entertained considerable doubt on the matter, but he was finally persuaded by the even earlier and similar case of *Legg* v. *Mathieson* 2 Giff. 71. *Wildy's Case* was followed in *Edwards* v. *Standard Rolling Stock Syndicate* [1893] 1 Ch. 574. The defendant company had issued debentures by which it charged its undertaking and the whole of its property, present and future, including uncalled capital, as a first charge which was to be a floating security. The plaintiffs, suing on behalf of themselves and all other the holders of mortgage debentures of the defendant company, obtained the appointment of a receiver of the company's property comprised in the debentures, the company consenting; the interest was not in arrear nor had the principal become due, but execution had been levied by a judgment creditor upon goods comprised in the plaintiffs' security, which goods the sheriff was intending to sell, and other actions by creditors against the company were pending. Again, in the case of *In re London Pressed Hinge Company Limited: Campbell* v. *London Pressed Hinge Company Limited* [1905] 1 Ch. 576, a creditor of the company had issued a writ and signed judgment and was in a position to issue execution; Buckley, J., reviewed the authorities on the point, and held that, as they stood, the plaintiff was entitled to have his receiver appointed.

Another instance of facts which the court considers jeopardise the debenture-holders' security is given by the case of *In re Victoria Steamboats Limited: Smith* v. *Wilkinson* [1897] 1 Ch. 158. The debenture interest was here in arrear for three months, while, under the conditions of issue, six calendar months' default in payment of interest, or the making of an order or the passing of an effective resolution for winding up, made the principal moneys immediately payable. Certain creditors had presented a petition for the winding up of the company, and this petition was still pending. Kekewich, J., after emphasising that the plaintiffs' debentures had not yet crystallised, summarised the position by saying that the object of the representative of the shareholders and creditors was, if possible, to squeeze out the debenture-holders. He considered it would greatly restrict the meaning of the word " jeopardy " to hold that because the security of the debenture-holders would be preserved they ought not to take care of themselves; and as mere protection he could, and did, appoint the receiver. The court appointed here a manager as well, on the principle that the latter appointment was necessary for the debenture-holders' protection, and for the ultimate realisation of what was due to them, in spite of the non-crystallisation of the debentures. There are, of course, many other cases on a pending or an actual winding up as constituting jeopardy, but those we need not deal with here.

Let us consider yet another ground for jeopardy, afforded by the case of *In re Tilt Cove Copper Company Limited:*

Trustees, Executors and Securities Insurance Corporation Limited v. *The Company* [1913] 2 Ch. 588. The circumstances were as follows: In 1888 the company, under the powers of its memorandum and articles, acquired certain mines, and created a debenture issue of £80,000, which was a floating charge in common form protected by the usual trust deed. In 1912 the mines were worked out; the land, plant and machinery at the mines were worthless; the company's issued share capital was exhausted; and practically its only asset was a reserve fund of £10,000, which represented accumulated profits, and which the company proposed to distribute among its shareholders. The debenture interest had been regularly paid, and no event had happened which, under the provisions either of the debentures or of the trust deed, entitled the debenture-holders to enforce their security. The court held that the case came within the principle of jeopardy, and that the debenture-holders were entitled to have a receiver appointed. As Neville, J., pointed out, if a receiver were not appointed, the mortgagors could divide among themselves their principal asset over which the mortgagees had a lien; a result which was clearly inequitable, although the charge had not crystallised This case should be compared with that of *In re Borax Company: Foster* v. *Borax Company* [1901] 1 Ch. 326, where, although the company sold its property and assets to another company, retaining certain securities, the court held that the sale was *intra vires*, that the company had not ceased to be a going concern, and that the floating charge in question had not become fixed. See also *Hubbuck* v. *Helms* (1887), 56 L.T. 232.

In *In re Braunstein and Marjolaine Limited: Philipson* v. *The Company* [1914] W.N. 335, the plaintiff was the holder of a debenture constituting a floating charge on the company's assets, the principal was not yet due; but for some time the management of the company had been unsatisfactory, and the employees of one branch had been or were about to be dismissed and that branch closed down and its premises put into agents' hands for letting; also, the company's funds and credit were exhausted, and the auditor had made, at a directors' meeting, the unchallenged statement that if £3,000 (the amount of the principal secured) could be realised after clearing off the company's liabilities it was as much as could be hoped for. Stirling, J., granted the plaintiff the appointment of the receiver and manager asked for. On this point of internal disention and mismanagement as constituting jeopardy, Lawrence, J., in *Stanfield* v. *Gibbon* [1925] W.N. 11, expressed his opinion that he had jurisdiction to appoint a receiver and manager in a case where disputes between the directors had led to the dereliction of the management of the company's affairs, and accordingly did so.

One last instance of jeopardy is shown by the case of *Higginson* v. *The German Athenæum Limited* (1916), 32 T.L.R. 277, where the company had only one asset, namely, certain premises at 19, Strafford Place, and, in the opinion of Neville, J., the evidence showed that the company was in a state of suspended animation, though no resolution for winding up had been passed, while its tenants had been wound up by the court: in this case also a receiver was appointed.

As might be expected, the great majority of reported cases on this matter deal with the positive side of it; that is to say, they are cases in which the relief in the shape of a receiver has been granted. But this deficiency on the side of the negative authorities is supplemented to a considerable extent by the case of *In re New York Taxicab Company Limited: Sequin* v. *The Company* [1913] 1 Ch. 1. In 1910 the company was virtually the owner of a large number of taxicabs and a valuable leasehold garage in New York. It suffered heavy losses for various reasons, and to meet these difficulties, it sold its taxicabs, stock and machinery in New York, with the sanction of the debenture-holders in general meeting, and transferred certain shares in the purchasing company, the consideration for the deal, to the trustees. It also underlet the garage to the purchasing company. In addition the garage rent was charged to secure certain loans, all these transactions being authorised by the debenture-holders, together with a modification of the trust deed. In the debenture-holders' action alleging jeopardy and asking for a receiver, Swinfen Eady, J., said, at p. 8: "The company is not in any pecuniary difficulty. No doubt it cannot pay the debenture interest in full yet, and will not be able to do so for some considerable time. But it is always open to a meeting of debenture-holders to give further time for payment. The assets are not in jeopardy in the sense that there is any risk of their being seized or being taken to pay claims not really prior to the claims of the debenture-holders. The company is a going concern. No interest is payable till January 1st, 1913, and, if necessary, a further postponement may be authorised. The security is not yet enforceable according to its tenor, and the fact that if now realised it would be wholly insufficient to pay the principal and interest in full is not a sufficient reason for appointing a receiver on the ground of jeopardy." There was nothing to show that, if the company continued to carry on its business as it was then doing, it might not before long again be prosperous and in a position to pay all its debenture-holders as well as its other creditors; nor had the business of the company come to an end.

In conclusion, I would like to mention the case of *Lawrence* v. *West Somerset Mineral Railway Company* [1918] 2 Ch. 250. The plaintiff there, and those on whose behalf he purported to sue, were holders of the company's debenture stock, on which all interest had been duly paid, and which could neither be called in nor paid off. They had no enforceable mortgage or charge, and no event had occurred to justify an application for the appointment of a receiver. There was only the right to a perpetual annuity payable out of the concern, but nothing to give the stockholder any right, either at law or in equity, to take possession of a single item of the company's property *in specie*. The action was not, and could not be, one to enforce the security; but the plaintiff claimed a declaration that a particular application, as dividends among the shareholders, of moneys in which he, as stockholder, had no direct or immediate interest, nor a specific charge, would be *ultra vires* the company; and Eve, J., held that he was not competent to maintain the action.

A Conveyancer's Diary.

Legacies payable out of Mixed Residue. Incidence of Estate Duty.

One question with regard to the incidence of estate duty, payable in respect of legacies, which has arisen in consequence of the provisions of the A.E.A., 1925, has not yet been definitely settled, and I doubt whether it is generally realised that there is any such question.

Suppose that a testator bequeaths a number of pecuniary legacies and gives his residuary estate, consisting both of realty and personalty, to trustees upon trust for sale and division.

I may be wrong, but I think that it has often happened that the estate duty on the whole estate (including, of course, the legacies) has been borne by the residue and no part of it thrown upon the legacies. At any rate, I know that that has been done in some instances.

In fact, I think that is wrong, although there has been no decision on the point since the commencement of the A.E.A., 1925.

To see how the matter stands it is necessary to consider what the law was before 1926.

I cannot do better than take the case of *Re Spencer-Cooper, Poe* v. *Spencer-Cooper* [1908] 1 Ch. 120, as illustrating what the position then was.

By his will dated in 1906 a testator, after appointing the plaintiffs executors and trustees, and after bequeathing several pecuniary legacies, devised and bequeathed all his

real estate and all the residue of his personal estate "not hereby otherwise disposed of" to his trustees upon trust for sale and conversion and directed that his trustees should "out of the monies to arise from the sale calling in and conversion of my said real and personal estate pay my funeral and testamentary expenses and debts and the legacies bequeathed by this my will or any codicil hereto" and should stand possessed of the said residuary trust moneys in trust for a residuary legatee.

The testator died in 1906 and his clear estate, subject to the legacies, consisted of a large sum of personalty and a much smaller sum of realty. The personalty was more than sufficient to pay the legacies.

The summons was issued to determine (*inter alia*) whether any and what proportion of the pecuniary legacies ought, as between the legacies and the residuary estate, to be charged with estate duty.

It was contended for the residuary legatee that so much of the legacies as was payable out of the real estate was in the nature of real estate and should bear its own duty; on the other hand, for the legatees it was argued that, having regard to the direction to pay testamentary expenses out of a mixed fund, the estate duty on the proceeds of the realty could not be severed from the estate duty on the personalty, but that the whole must be paid out of the mixed fund.

Swinfen Eady, J., held that so much of the legacies as was payable out of the proceeds of the real estate must bear its own estate duty, notwithstanding the direction to pay "testamentary expenses" out of the mixed fund.

The learned judge said: "Now the sum given out of the proceeds of sale of real estate must be treated as a disposition of real estate and not of personal estate. It was pointed out by Sir John Leach, V.-C., in *Smith* v. *Claston*, 4 Wadd. 484, that 'the produce of an estate which the devisor directs to be sold can never be strictly part of his general personal estate. If a devisor directs such produce to be paid to his executors and applied as part of his personal estate, the executors take it as devisees. Every person taking an interest in the produce of land directed to be sold is in truth a devisee and not a legatee.'"

With regard to the direction to pay testamentary expenses out of the residue, his lordship said: "In my opinion estate duty payable in respect of real estate is not a 'testamentary expense'; and the fact that 'testamentary expenses' are directed to be paid out of a mixed fund does not convert into a 'testamentary expense' something which would not otherwise be one."

His lordship proceeded to point out that an executor was not made accountable by the F.A., 1894, s. 6 (2) or s. 8 (3), for the duty on the real estate, and that in all cases where the duty became payable for which the executor was not accountable the duty must be paid ultimately by the person beneficially entitled in proportion to their shares. Consequently so much of the legacies as represented proceeds of sale of real estate must bear its own duty.

That was the law as it stood before 1926 where there was a direction to pay legacies out of a mixed fund representing the proceeds of sale of both realty and personalty. In the absence of any such direction the legacies would, of course, have been payable out of the personalty only.

By reason of the A.E.A., 1925, the law has been materially altered. By s. 34 (3) it is enacted that—

> "Where the estate of a deceased person is solvent his real and personal estate shall, subject to rules of Court and the provisions hereinafter contained as to charges on property of the deceased and to the provisions, if any, contained in his will, be applicable towards the discharge of the funeral and testamentary and administration expenses, debts and liabilities payable thereout in the order mentioned in Part II of the First Schedule to this Act."

Turning to Part II of the 1st Sched., the order of application of the assets is stated to be—

> 1. Property of the deceased undisposed of by will, subject to the retention thereout of a fund sufficient to meet any pecuniary legacies.
>
> 2. Property of the deceased not specifically devised or bequeathed, but included (either by a specific or general description) in a residuary gift, subject to the retention out of such property of a fund sufficient to meet any pecuniary legacies so far as not provided for as aforesaid.

I need not pursue the order further.

The schedule also provides that the order of application may be varied by the will of the deceased.

Consequently, whilst before 1926, in the absence of any direction to the contrary, pecuniary legacies were payable out of so much of the residue as represented personalty only, now the legacies are payable equally out of the personalty and realty constituting the residue.

Now, s. 53 (3) of the A.E.A. enacts that: "Nothing in this Act shall . . . (*c*) alter the incidence of any death duties." On one construction of that provision it follows that as the legacies are now payable out of both the realty and personalty, the incidence of the estate duty on the legacies is the same as it was before the Act when, by reason of a direction in the will, the legacies were payable out of a mixed fund. Therefore legacies which before the A.E.A. would have been free from estate duty being paid entirely out of personalty, are now liable to so much of the estate duty as is attributable to that part of the legacies which is paid out of the proceeds of real estate.

And upon that construction the result is the same where the deceased is intestate as to part of his estate. The undisposed of residue is primarily liable to provide a fund sufficient to meet the pecuniary legacies, but in so far as that fund represents proceeds of sale of realty, the estate duty is ultimately payable out of the legacies and not out of the residue. The undisposed of residue is held upon trust for sale (A.E.A., s. 33 (1)), the legacies being payable out of the proceeds, and I think that so far as the incidence of estate duty is concerned, the position is precisely the same as where before the Act (as in *Re Spencer-Cooper*) the residue was given upon trust for sale with a direction to pay the legacies thereout.

I daresay that most of my readers are alive to all this, but from my own experience and from what I have heard from others, I think that it has not infrequently happened that the executors have not even considered whether pecuniary legatees should not be called upon to pay their proper proportion of the estate duty where the legacies have been paid out of the proceeds of sale of a mixed residue.

Of course it may be said that if the construction which I have suggested is right the Act has altered the incidence of estate duty because some legacies which before the Act would have been free from that duty must now bear some part of it. In answer to that objection I may refer to what is said by the learned author of "Dymond on Death Duties," who in dealing with that point writes (7th Ed., p. 229), "The A.E.A., 1925, has altered the very nature of the legatee's interest, and, though the rules as to incidence are themselves unaltered, they must be applied on the basis of the altered facts."

At any rate there is considerable doubt on this point and as we are without judicial guidance in the matter, the only safe course for personal representatives to take, when the question arises, is to obtain the opinion of the court. Of course there is no doubt that where a testator has directed payment of legacies out of a mixed residue the law laid down in *Re Spencer-Cooper* remains as it was before 1926.

Mr. Charles Radford Freeman, solicitor, of Gerrards Cross, and of George Street, W., left £49,341, with net personalty £20,975.

Landlord and Tenant Notebook.

Importance of Disclaimer by Trustee in Bankruptcy.

When a man in a small way of business becomes insolvent, his creditors may wonder whether it will pay them (relatively) to make him bankrupt; if they do take that step, and it is found that he holds premises at a rack rent for short term, his trustee may wonder whether to disclaim or to apply for leave to disclaim if necessary. To leave things as they are, or to wait and see whether the landlord will exercise a right of re-entry if he has one, often appeals to those concerned; but more may depend on the decision than at first appears, particularly if there be a question of compensation payable at the end of the tenancy. Apart from such contractual rights, there was one occasion when the failure to disclaim might have influenced the destinies of the Empire; the circumstances will be found set forth in *Mackay* v. *McGuire* [1891] 1 Q.B. 250, which was a case stated under the Representation of the People Act, 1867, then in force, by a revising barrister. The facts were that a yearly tenant had been adjudicated bankrupt; his trustee had not disclaimed; he had remained in occupation, and had paid rent to the landlord since. The issue depended on whether he was a "tenant" within the meaning of the statute mentioned; if so, he was entitled to a vote. The court came to the conclusion, with some hesitation and misgiving, that he was a tenant, possibly merely a tenant at will, holding either of the landlord or of the trustee; indeed, it is difficult to think of any other expression descriptive of the status enjoyed by the subject of the proceedings, who was, incidentally, not a party to them.

Coming to something less out of the way, the decisions in *Alloway* v. *Steere* (1882), 10 Q.B.D. 22, and *Re Wadsley, Betterson's Representative* v. *Trustee* [1925] 94 L.J. Ch. 215, illustrate the position in relation to compensation. The first mentioned case concerned a registered liquidation under the Bankruptcy Act, 1869, under which the plaintiff found himself trustee of the bankrupt's estate in October, 1879. The bankrupt was a farmer, tenant of a holding on a tenancy from year to year, at an annual rental of £150, and at the date of the liquidation owed two years' rent. The plaintiff, having consulted the creditors, decided not to disclaim; he went into occupation, gave notice to quit expiring Michaelmas, 1880, and during the year tilled and sowed and cultivated and thus became qualified, by the custom of the country, to compensation which was valued at £785 1s. 2d. The defendant admitted liability, but claimed to set-off the last three years' rent; the plaintiff conceded £150 rent for the year he had occupied. The defence raised was that of "mutual dealings," but it was held that while the landlord might have a right to prove for the old rent, the trustee's position was that of an assignee of a term enforcing a perfectly good claim for tillages.

Re Wadsley, supra, was the case of a verbal yearly tenancy of a farm, which the trustee disclaimed after a few weeks' occupation. Some £700 rent was owing, but the trustee claimed £169 for improvements, and a county court exercising jurisdiction in bankruptcy upheld his contention. Eve and Lawrence, JJ., disposed of the matter in a few words. The claim, which must have been a claim for tenant right (no compensation could have been awarded under the Agricultural Holdings Act, 1923) was brought under an implied contract. Disclaimer ended the relationship. Benefits as well as obligations were disclaimed: a clear case of trying to have it both ways.

For an illustration of the importance of considering notice of application for leave to disclaim, the decision in *Gabriel* v. *Blankenstein* (1884), 13 Q.B.D. 684, can be consulted. The landlord in that case, not having taken the matter seriously at the time, found he had no remedy in respect of some 3½ months' occupation by the trustee, whose application had been granted. All the court could do was to tell him he should have opposed the application or asked for terms to be imposed, as to which the relevant tribunal had a very wide discretion. The present practice is governed by the Bankruptcy Rules, 1915, r. 276.

The right of a person injured by disclaimer to prove in the bankruptcy, now governed by the Bankruptcy Act, 1914, s. 54 (7), was very tersely discussed in three judgments in *Ex p. Blake, re McEwan* (1879), 11 Ch.D. 572, C.A. The bankrupt had held a twenty-one years repairing lease determinable at seven or fourteen years if all covenants were observed. The disclaimer took place in the course of the sixth year of the term, and by then the value of the property had diminished to the extent of £10 a year. The landlords sought to prove for £150 on this ground, as well as for £140 dilapidations. Another case of trying to have it both ways; for, if the repairing covenant had been observed, the right to determine at the seventh year would have been effective.

The importance of disclaimer to tenants' sureties was emphasised once more in *D. Morris & Sons Ltd.* v. *Jeffreys* (1932), 49 T.L.R. 76, one of the first cases tried under "new procedure," in which it was held that a guarantor was discharged from all liability by the disclaimer. As Swift, J., put it, this is a necessary consequence of the discharge of the tenant, whose rights determine by the same operation. The surety loses the benefit of these rights, and his own right of indemnity against the tenant, and the landlord is not to be permitted to attack a defenceless party.

Our County Court Letter.

BANKRUPT'S COSTS AND GARNISHEE ORDERS.

In a recent case at Tavistock County Court (*Bowhay* v. *Paul*) an application was made for a garnishee order in respect of the sum of £3 13s. 6d. The latter was the amount of taxed costs, recoverable by the above respondent, as the successful plaintiff in a previous case, viz., *Paul* v. *Phillips*. His Honour Judge Lias was not satisfied that taxed costs could be garnished, and he pointed out that, as Mr. Paul was an undischarged bankrupt, no order could be made in his favour, although the Official Receiver or a trustee in bankruptcy might be entitled to the money. The application was therefore dismissed. It is provided in the County Court Rules, Ord. 26, r. 16, that a sum in court to the credit of a debtor shall not be attached, but that the judgment creditor shall be entitled to apply to the judge for an order for the payment out of the sum to himself. It was held in *Brereton* v. *Edwards* (1888), 21 Q.B.D. 488, that money in the High Court, to the credit of a judgment debtor, should be obtained by means of a charging order.

DISPOSAL OF FURNITURE AFTER SEPARATION.

In a recent case at Lincoln County Court (*Clay* v. *Clay*) the claim was by a wife for £44, as the value of furniture, which had been locked up by her husband (the defendant) since their separation six months previously. The plaintiff's case was that the furniture had been bought under a hire-purchase agreement, in which she was described as the purchaser, while her husband merely joined in as guarantor. The defendant denied any knowledge of the latter circumstance, as the furniture had been bought with his money, and he considered he was the owner. His Honour Judge Langman observed that the furniture companies took agreements in the names of wives, so that the furniture could not be distrained upon by landlords, in the event of non-payment of rent by the tenants, viz., the husbands. It was held that, although the agreement was in the wife's name, the husband was actually the purchaser, and he was entitled to the furniture on separation. Judgment was therefore given for the defendant, with costs.

WIFE'S LIABILITY AS PARTNER.

In the recent case of *Derbyshire Farmers' Dairy* v. *Brooks*, at Burton-on-Trent County Court, the claim was for £85 3s. 2d. for milk sold and delivered. The plaintiffs' case was that in December, 1933, the defendant's husband owed £67 12s. 3d. for milk, and the supply was stopped. The defendant thereupon arranged for a further supply, on the basis that, if the price were reduced a halfpenny a gallon, she would be responsible for payments. Subsequent accounts were rendered to Mr. and Mrs. Brooks, although the wife had made most of the payments. Her defence was a denial of any partnership, or that she had ever entered the business, or accepted liability for the £67 or future supplies, as she had merely promised to help her husband in order to save expenses. His Honour Judge Longson gave judgment for the plaintiffs, with costs.

LOSS OF FINGER IN DOOR OF VAN.

In the recent case of *Harwood* v. *Dawson*, at Nottingham County Court, the claim was for £100, as damages for negligence. The plaintiff's case was that he had been helping to load three cows into a truck belonging to the defendant. The bolt of the left-hand door was fixed by the plaintiff's man, and the plaintiff himself leaned against the door, to support it with his arm and shoulder. After the doors had been up some time, the plaintiff suddenly felt his fingers trapped, and one of them was cut off. The defendant denied negligence, his case being that he had helped the plaintiff indoors, after the accident, and no suggestion was then made that it was the defendant's fault. His Honour Judge Hildyard, K.C., held that the plaintiff voluntarily took part in shutting the doors, while the defendant took another part in the process. The defendant did his part reasonably, and, in the absence of negligence, judgment was given in his favour, with costs.

Correspondence.

[*The views expressed by our correspondents are not necessarily those of* The Solicitors' Journal.]

Probate Costs.

Sir,—Many readers will be interested in the contribution appearing in your last week's issue on the above subject, but there is one correction I should like to make, which is the cost of preparing an affidavit of justification where a guarantee society enters into the administration bond. A "guarantee society" may be taken to mean The Guarantee Society, and I feel I am justified in letting your readers know that The Guarantee Society, the founders of public suretyship, are excused any such affidavit, with corresponding saving of expense to the estate.

Your contributor's remarks that it *sometimes happens* that a guarantee society enters into the bond suggests that this is the exception. In fact, guarantee societies enter into the bonds daily, the advantage of a perpetual surety, it is assumed, being recognised.

F. H. Sherwell.

The Guarantee Society, Limited,
Cornhill, E.C.3,
13th March.

Custody of Papers and Books.

Sir,—We are an old firm and the question of the custody of papers and books has become, through over-crowding, an urgent one. During the war we destroyed our papers prior to 1864 when a fresh series of files was started. Our books go back to a number of years before then.

Is there any obligation upon us to retain papers and books later than say the beginning of the century?

M. L.

London, E.C.3,
18th March.

To-day and Yesterday.

Legal Calendar.

25 March.—Catherine Mullarkey was not yet seventeen when she was tried for the murder of her husband. The case opened on the 25th March, 1878, before Mr. Baron Deasy, with the Attorney-General of Ireland prosecuting. The prisoner, a very beautiful girl, had been married against her will to a man much older than herself. It was proved that she had procured phosphoric rat poison, that some medicine which she had prepared for her husband had exhibited phosphorescent appearances and that he died within a week of taking it, but the jury expressed the opinion that no case had been made out and one juryman added emphatically: "Not a shadow of a case."

26 March.—On the 26th March, 1776, a hackney coachman was brought before the Lord Mayor at the Guildhall on a charge of having two dead bodies in his coach. At 4 o'clock in the morning, the vehicle had aroused the suspicions of two Customs House officers on London Bridge. They stopped it and two men jumped out and ran away. Inside was no rich contraband, but the naked bodies of a man and a woman tied in sacks. It transpired that they were two Shoreditch paupers and that they were being taken to St. George's Hospital for dissection. The demands of surgery created a flourishing trade in corpses.

27 March.—Sir Francis Bramston, formerly a Baron of the Exchequer, died at his chambers in Serjeants' Inn, on the 27th March, 1683.

28 March.—One hundred and fifty years ago, police court proceedings were as lively as they are to-day. On the 28th March, 1777, an Italian imposter was brought before Sir John Fielding at Bow-street. He had cheated a lady of £500 under pretence of transmuting copper into gold, had constructed a laboratory in her house and brought all his family to live with him. Sir John held that he had no jurisdiction to deal with the case, but advised the lady who had been so "egregiously duped" to bring an action at common law.

29 March.—On the 29th March, 1860, Serafin Manzano, a destitute Spaniard, was tried for murder at the Devizes Assizes, and as a foreigner he demanded a mixed jury. A poor labourer, returning to his cottage at Ashcombe, for lunch, had found the door locked, and inside, his wife dead with her throat cut. Several articles of clothing were missing from the room upstairs. Before the crime, the Spaniard had been haunting the neighbourhood begging by signs, but next day he was seen 20 miles away with the stolen garments in his possession. He declared that he had received them from a man with whom he shared a shed for a night. He was found guilty and hanged.

30 March.—The election riots at Clitheroe in 1832 provided even more excitement than the Eatanswill election. The Tory candidate proceeding into the town with an escort of three carriages and fifty horsemen was stopped by a mob of several hundred country people with staves and colours, who struck the horses, threw stones and called him "a damned borough monger and slave driver." Fifty hussars had to be sent for to restore order. Several men were tried at the Lancaster Assizes in connection with the disturbances, but on the 30th March, 1833, they were all acquitted.

31 March.—On the 31st March, 1829, Jonathan Martin was tried before Mr. Baron Hullock at York on a charge of setting fire to York Minster. The prisoner was a former naval seaman who suffered from religious hallucinations. He had dreamt that a cloud hung over the Minster and a voice commanded him to destroy it on account of the misconduct of the clergy. "What thou doest do well," it said. "Go forward and complete thy work." Therefore, one Sunday night he hid in the Cathedral and started a fire doing much damage. He was found mad and acquitted.

THE WEEK'S PERSONALITY.

Within a year of his appointment as a judge of the Court of Exchequer, Sir Francis Bramston was "most unkindly and altogeather undeservedly . . . discharged from that imployment." The King granted him "a pension of 500 pounds per annum, *ad placitum* too, which was never payd but only 3 tearmes, as I think, for at his death it was behind 3 yeares and a halfe. After he was removed he kept his chamber and commons in tearme time, but came not to the barr, expecting still his Majestie would recontinue his grace and favour to him which he was sure he had never forfeited by any act of his. He died on the 27th of March, 1683 . . . He was of stature low, well sett and inclining to fatt. He was a good Universitie schollar, I mean logician and philosopher; he had a good measure of knowledge in the civill law and in school divinitie, an excellent historian and thorowlie studied in the common law which he made his profession, but hunted not after business, neither truckinge with atturnies nor fauninge or flatteringe the great men, he gained a good name and esteeme of all that knew him. In the tithe tyme he set on the bench he shewed both courage and learninge and a good facultie in dispatching business."

VERSE AGAINST THE LAWYERS.

At the annual dinner of the Brighton and Sussex Law Society, the Lord Chief Justice enlivened the proceedings by a speech in which he quoted a version of the old epigram:

"In Craven Street, Strand, the attorneys find place,
And ten dark coal barges are moor'd at the base.
Fly, Honesty, fly! Seek some safer retreat,
There's craft in the river and craft in the street."

To this gibe Sir George Rose replied:

"Why should Honesty fly to some safer retreat
From attorneys and barges? 'od rot 'em!
For the lawyers are just at the top of the street
And the barges are just at the bottom."

Anti-litigious verse has been inspired by more than one spot in the legal quarter. Before the monstrous mass of the Law Courts swallowed up the garden of Clement's Inn, there stood there a statue of a negro supporting a sun-dial. This inspired the following lines:

"In vain poor sable son of woe
Thou seek'st the tender tear.
From thee in vain with pangs they flow,
For mercy dwells not here.
From cannibals thou fled'st in vain;
Lawyers less quarter give;
The first won't eat you till you're slain,
The last will do't alive."

THE HORSE AND THE LAMB.

Among verses of this kind, the lines written in 1744 on the emblems of the Temple will always stand high:

"As by the Templars' holds you go,
The horse and lamb displayed
In emblematic figures show
The merits of their trade,
That clients may infer from thence
How just is their profession,
The lamb sets forth their innocence,
The horse their expedition.
Oh, happy Britons! happy isle!
Let foreign nations say,
Where you get justice without guile
And law without delay."

But a subsequent rejoinder was much less complimentary:

"Deluded men, these holds forego,
Nor trust such cunning elves.
These artful emblems tend to show
Their clients, not themselves.
'Tis all a trick, these are all shams
By which they mean to cheat you,
But have a care, for you're the lambs
And they the wolves that eat you.
Nor let the thoughts of no delay,
To these their courts misguide you,
'Tis you're the showy horse and they
The jockeys that will ride you."

Obituary.

THE HON. J. D. SHIEL.

The Hon. John Devonshire Sheil, late Senior Puisne Judge of the Supreme Court of South Africa, Eastern Districts, died at Capetown on Tuesday, 26th March. Born in 1855, he was called to the Bar by the Inner Temple in 1889, and the same year he was admitted to the Cape Bar. He was appointed Assistant Law Adviser to the Crown in 1896, and took silk shortly afterwards. He had frequently acted as Attorney-General for Cape Colony.

MR. A. T. MURRAY.

Mr. Arthur Turnour Murray, barrister-at-law, of Stone-buildings, Lincoln's Inn, died at Woodbridge on Friday, 22nd March, at the age of seventy-six. Mr. Murray was educated at Marlborough and University College, Oxford, and was called to the Bar by Lincoln's Inn in 1885. He was the author of several works, including "The Yearly Abridgment of Reports, 1896-98," and "The Law of Hospitals."

MR. E. G. PALMER.

Mr. Ernest George Palmer, barrister-at-law, of Harcourt-buildings, Temple, died at Hampstead on Thursday, 21st March, at the age of sixty-seven. Mr. Palmer was called to the Bar by Lincoln's Inn in 1901, and practised on the Northern Circuit.

MR. C. ATTER.

Mr. Charles Atter, solicitor, Town Clerk of Stamford, died on Monday, 25th March, at the age of sixty. Mr. Atter, who was admitted a solicitor in 1900, succeeded his father as town clerk thirty-four years ago. He held many other professional appointments, including that of clerk to the district council.

MR. T. A. COX.

Mr. Thomas Allard Cox, solicitor, Town Clerk of Evesham for the past thirty-four years, died on Thursday, 21st March, at the age of sixty. Mr. Cox, who was admitted a solicitor in 1897, was a partner in the firm of Messrs. Byrch, Cox & Sons, of Evesham.

MR. C. E. R. DAVY.

Mr. Charles Edward Robert Davy, solicitor, of Manchester, died on Thursday, 21st March, at the age of seventy-one. Mr. Davy, who was educated at Doncaster Grammar School and Manchester University, was admitted a solicitor in 1886.

MR. D. M. GANE.

Mr. Douglas Montagu Gane, solicitor, head of the firm of Messrs. Gane & Son, of Raymond-buildings, Gray's Inn, died at Richmond on Sunday, 24th March, at the age of seventy-two. Mr. Gane, who was admitted a solicitor in 1884, was secretary and treasurer of the Tristan da Cunha Fund. He wrote a book called "Tristan da Cunha" which was published in 1932. He was made M.B.E. in the New Year Honours List.

Sir Robert William Perks, of Kensington Palace-gardens, W., formerly for many years of Messrs. Fowler, Perks & Co., solicitors, and later of Messrs. Walker & Co., and at the time of his death chairman of the Barry Estate Company, Liberal M.P. for the Louth Division of Lincs, 1892-1910, left estate of the gross value of £74,946, "so far as at present can be ascertained," with net personalty £60,750.

Notes of Cases.

House of Lords.

Astor *v.* Perry (Inspector of Taxes).

Before Lord Atkin, Lord Tomlin, Lord Russell of Killowen, Lord Macmillan and Lord Wright. 15th March, 1935.

Income Tax—Income from Trust Fund Abroad—Finance Act, 1922, s. 20 (1) (*a*).

The question raised by this appeal was whether specific income from stocks and shares held on behalf of Mr. Astor by a trust company in America was caught by s. 20 (1) (*a*) of the Finance Act, 1922, so as to be chargeable to tax in his hands. The appellant, Mr. Astor, was resident in the United States and had not exercised his power of revocation. The assessments under appeal were made under r. 1 of Case V of Sched. D, on the basis that the income arising from the stocks and shares must be deemed for the purposes of income tax to be the income of the appellant under s. 20 (1) (*a*) on the ground that he could have obtained for himself the beneficial enjoyment thereof. The Special Commissioners held that the matter was concluded by the decision in *Marchioness of Ormonde* v. *Brown*, 17 Tax Cases 333, and that s. 20 (1) (*a*) could not be applied so as to charge the appellant with income tax on foreign income. They accordingly amended the assessments by substituting amounts computed under r. 2 of Case V for those under r. 1. Finlay, J., dismissed an appeal by the Crown from their decision. The Court of Appeal decided that s. 20 (1) (*a*) applied to the income in question and that the appellant was liable to income tax under r. 1 of Case V and not under r. 2 of Case V. Mr. Astor now appealed to the House of Lords.

Lord Macmillan, in giving judgment, said the argument for the Crown had at first sight an attractive simplicity, but that appearance of simplicity was delusive, for if, as the Crown submitted, the critical words "any income" with which s. 20 opened were read without any qualification the most startling anomalies resulted. Section 20 was intelligible where all the parties were within the United Kingdom. It was with the existing scheme that s. 20 was to be read and reconciled. The reconciliation was to be effected by reading s. 20 as designed to effect a notional amalgamation of two existing incomes both charged to income tax by the existing law. On the reading of s. 20, which he proposed to their lordships, the section was a charging section in the sense that it charged with tax on certain income a person who would not otherwise be chargeable, but it was not a charging section as the Crown would make it out to be in the sense of charging with tax income which could not be taxed at all except so far as received in this country. The result of the process of "deeming" which the section directed was not to bring into tax income not previously chargeable but to substitute one person for another as the person liable to be charged in respect of income already chargeable. The result of the whole matter was that the case of *Marchioness of Ormonde* v. *Brown*, *supra*, and the present case were rightly decided by Finlay, J., and that the judgment of the Court of Appeal in the present case should be reversed with costs and the judgment of Finlay, J., be restored.

Lord Russell of Killowen dissented, Lord Atkin, Lord Tomlin and Lord Wright concurred in the opinion expressed by Lord Macmillan, and the appeal was accordingly allowed.

Counsel: *A. M. Latter*, K.C., and *Cyril Asquith*: *The Solicitor-General* (Sir Donald Somervell, K.C.), *J. H. Stamp* and *Reginald Hills*.

Solicitors: *Janson Cobb, Pearson & Co.*; *Solicitor of Inland Revenue*.

[Reported by S. E. Williams, Esq., Barrister-at-Law.]

Mr. James Ballantyne, retired solicitor, of Sutton, Surrey, left £17,757, with net personalty £17,657.

Judicial Committee of the Privy Council.

The King-Emperor *v.* Dahu Raut (Four Consolidated Appeals).

Lord Tomlin, Lord Thankerton, Lord Russell of Killowen, Sir Lancelot Sanderson and Sir Shadi Lal. 1st March, 1935.

India—Criminal Law—Appeals—Procedure—Notice to Crown—Sending for Record—Jurisdiction of Appellate Court.

These were four consolidated appeals, by special leave, brought by the Crown from four judgments of the High Court of Judicature, at Fort William, in Bengal, dated the 29th, 30th and 31st May, and the 7th June, 1933, which reduced the sentences passed on the present four respondents by the respective criminal courts of first instance. In each case the respective respondents had presented petitions of appeal to the High Court against both conviction and sentence, and the question in the present appeals was whether the orders of the High Court in each of the four cases, by which the sentences were reduced, were in conformity with the requirements of the Indian Criminal Procedure Code. The Crown maintained that the orders were passed in violation of the statutory provisions and were beyond the jurisdiction of the High Court. The Crown desired to test the validity of the procedure adopted by the High Court—the Appellate Court—but did not ask for any interference with the reduction of the sentences made by those Orders. The respondents contended that the Orders were not passed without jurisdiction.

Lord Thankerton, in giving the judgment of the Board, after referring to the relevant provisions of the Criminal Procedure Code, said that the following facts were common to each of the four cases: No order was passed for summary dismissal of the appeal under s. 421 (1); no notice was sent in terms of s. 422 to the Legal Remembrancer, who was the officer appointed by the local government; the record was not sent for, as provided by s. 423 (1); in each case an advocate was present on behalf of each of the accused when the order was made by the High Court, but none was present on behalf of the Crown. Their lordships were of opinion that the procedure of the High Court in the four appeals in question was in violation of their statutory duty in respect of their failure to comply with the provisions of s. 422 as to notice to the Crown, and the provisions of s. 423 as to sending for the record. Appeals allowed.

Counsel: *A. M. Dunne*, K.C., and *W. Wallach*, for the Crown; *Abdul Majid* and *J. M. Pringle*, for the respondents.

Solicitors: *Solicitor*, India Office; *Hardcastle Sanders and Co.*; *Clarke, Rawlins & Co.*; *Watkins and Hunter*.

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

Appeals from County Courts.

Thomas *v.* Jacobs.

Lord Hanworth, M.R., Romer and Roche, L.JJ. 13th and 14th March, 1935.

Landlord and Tenant—Tenancy—Sub-letting of Part of Premises Demised—Rent Restriction Acts—Mesne Landlord Obtaining Possession of Portion Sub-let—Registered as Decontrolled—Rent and Mortgage Interest Restrictions (Amendment) Act, 1933 (23 & 24 Geo. 5, c. 32), s. 14.

Appeal from Bath County Court.

In 1899 the plaintiff became tenant of certain licensed premises, the demise also including a cottage, at a rent of £36 a year. The rateable value of the licensed premises was £28 and of the cottage £8. In 1906 the cottage was sub-let at 5s. a week, the rent being subsequently increased to 6s. a week. In 1926 the plaintiff took possession of the cottage and afterwards let it at 14s. a week, this rent being subsequently reduced to 10s. a week. In 1933 he registered it as

decontrolled under the Rent and Mortgage Interest Restrictions (Amendment) Act, 1933. In 1934, having given the tenant notice to quit, he commenced an action for possession. The county court judge held that the premises were decontrolled and gave judgment for the plaintiff.

LORD HANWORTH, M.R., dismissing the appeal, said that the county court judge had acted on *Oakley* v. *Wilson* [1927] 2 K.B. 279. It had been argued that this was inconsistent with *Brookes* v. *Liffin* [1928] 2 K.B. 347, but the matter was concluded by the decision in *Lloyd* v. *Cook* [1929] 1 K.B. 103.

ROMER and ROCHE, L.JJ., agreed.

COUNSEL: *H. Garland; N. Lindsay.*

SOLICITORS: *Reece-Jones & Co.; Arthur Taylor & Co.*, agents for *Titley, Long & Vale*, of Bath.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Stuart *v.* Haughley Parochial Church Council.

Bennett, J. 28th February, 1st and 5th March, 1935.

ECCLESIASTICAL LAW—PAROCHIAL CHURCH MEETINGS—ELECTORAL ROLL—REMOVAL OF NAME—APPEAL—LAY COMMISSION—HEARING—GROUNDS FOR REMOVAL OF NAME—STATEMENT IN WRITING—REINSTATEMENT OF NAME DIRECTED—POWER OF COURT TO INTERFERE WITH COMMISSION'S FINDING—REPRESENTATION OF THE LAITY MEASURE, 1929 (19 & 20 Geo. 5, No. 2).

Before 1932, the plaintiff's name was on the electoral roll of the Parish of Haughley, but on a revision of the roll, the council removed his name. He gave notice of appeal to the rural dean in accordance with r. 18 of the schedule to the Representation of the Laity Measure, 1929, and a lay commission was appointed to hear the appeal. The council was given an opportunity of stating its grounds for removing the plaintiff's name from the roll, and stated those grounds in writing. It was not heard by the commission. It was decided that there was no justification for the removal of the plaintiff's name and direction was given that it should be restored. The council failed to comply and an order was made under s. 25 of the Parochial Church Councils (Powers) Measure, 1921, in pursuance of which the rural dean posted on the church door at Haughley a supplementary roll including the plaintiff's name. Someone unknown took down the list, and when the plaintiff went to a parochial meeting, he was not permitted to attend. In this action, he claimed a declaration that he was entitled to have his name reinstated on the electoral roll. An order directing the defendants to reinstate his name and an injunction restraining them from interfering with his attending parochial meetings.

BENNETT, J., in giving judgment, said that the commission was a statutory body of laymen. The powers of a court of law to interfere with such a body were indicated in *Maclean* v. *The Workers' Union* [1929] 1 Ch. 603. The commission acted in good faith and gave the defendants a chance of stating their grounds for removing the plaintiff's name from the electoral roll. These had been stated in writing and there was no reason in law why such a body as the commission was bound to hear those grounds orally. These proceedings were not contrary to natural justice. Rule 18 said that the decision of the commission was to be final, and though there might be cases in which the court by *certiorari* or mandamus would consider how such a commission had conducted its business, here there was no jurisdiction. The plaintiff's claim must succeed.

COUNSEL: *Collins*, K.C., and *Elverston; Stable*, K.C., and *M. Hoare.*

SOLICITORS: *Whites & Co.*, agents for *Greene & Greene*, of Bury St. Edmunds; *Owen White & Catlin.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

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Reviews.

Private International Law. By G. C. CHESHIRE, D.C.L., M.A., of Lincoln's Inn, Barrister-at-Law. 1935. Demy 8vo. pp. lx and (with Index) 584. London: Humphrey Milford, Oxford University Press. 25s. net.

In the opinion of the author private international law, "despite its value as a subject of academic study, is curiously neglected in the legal education of this country." The main purpose of the book is "to provide students with a shorter account of the subject than most of those already published" (Preface). In the author's view, "there is no doubt that the subject generally needs criticism. It may be doubted indeed whether all is well with the English system of Private International Law" (*ibid.*).

The author disagrees sometimes with the accepted doctrines as stated, for instance, by Dicey and Westlake. With the benefit of assistance of scholars mentioned in the Preface he has produced an admirable textbook, eminently readable and very useful for a practitioner who has not enough time to find his way in the larger textbooks. We have not noticed any substantial inaccuracies in the book.

An Epitome of Snell's Principles of Equity. By H. GIBSON RIVINGTON, M.A. (Oxon), of Clement's Inn, and CLIFFORD W. RIVINGTON, B.A. (Oxon), of the Middle Temple, Barrister-at-Law. London: Sweet & Maxwell, Ltd. 9s. net.

This is an analysis of Snell's Equity, intended as a companion to and not a substitute for, that well-known work. It

should therefore be of very great assistance to students and if read in conjunction with the master-book chapter by chapter should facilitate the study of that subject. The average student enters upon this department of his studies with a vague idea that "equity" is another term for "justice": but he soon discovers that it is a legal principle—a method of granting relief in certain matters by departing from the strict rules of law—confined, however, within very close and definite boundaries. What those boundaries are and how equity is administered within them, is made clearer and more intelligible by the aid of a volume such as that which lies before us.

Rights of Way. By WM. MARSHALL FREEMAN, of the Middle Temple, Barrister-at-Law, Recorder of Stamford. 1934. Demy 8vo. pp. xvi and (with Index) 78. London, Liverpool, Glasgow and Birmingham: The Solicitors' Law Stationery Society, Ltd. 5s. net.

The author of this short book has not—as he is careful to state—set himself out to provide a manual of highway law; he has had in mind rather the convenience of those called upon to act as legal advisers of persons—whether landowners, occupiers or members of the public, intent upon walking, driving or riding along public ways—concerned in a right of way dispute, while the method of presentation is designed to suit the need of law students and non-professional readers desiring some guide to the general principles of the law. Perhaps the most useful part of the book is that dealing with the Rights of Way Act, 1932, which is set out in full and annotated. Within those limits the book should serve a useful purpose. It might well be consulted as a preliminary to an investigation of the larger works on the subject. The opening statement that a right of way is for all practical purposes an easement might, perhaps, be qualified, particularly in view of the fact that public rights are dealt with. The section of the Settled Land Act, 1925, to which reference is made on p. 10, is apparently s. 56, not 50 as stated.

Books Received.

The Incorporated Accountants' Year Book, 1935. London: The Society of Incorporated Accountants and Auditors. 3s. 6d. net.

Electricity, Law and Practice. By R. H. STUDHOLME, M.A., Solicitor of the Supreme Court. 1935. Royal 8vo. pp. xxx and (with Index) 502. London: Sir Isaac Pitman & Sons, Ltd. 30s. net.

Betting and Lotteries. By ALBERT LIECK, Chief Clerk of the Bow-street Police Court, London. 1935. Demy 8vo. pp. xxiv and (with Index) 172. London: Butterworth and Co. (Publishers) Limited. 15s. net.

The Stock Exchange Official Year Book, 1935. Compiled and Edited by the Secretary of the Share and Loan Department of the Stock Exchange. Crown 4to. pp. cciv and 3302. London: Thomas Skinner & Co. 60s. net.

The Landlord and Tenant Act, 1927.—*Your Charter! Wake up!* By L. G. H. HORTON-SMITH, Barrister-at-Law. 1935. London: The Grocers' Gazette, Limited. Price 8d.

Present-day Bookkeeping by the Ruf Method. By Mrs. C. A. CRONHELM. 1934. London: Gee & Co. (Publishers) Limited. 6d. net.

Executorship Accounts in Relation to Apportionment. By W. H. GRAINGER, F.S.A.A. London: Gee & Co. (Publishers) Limited. 6d. net.

Partnership Accounts. By R. STORM MACKAY, A.C.A. 1935. Demy 8vo. pp. (with Index) 260. London: Gee & Co. (Publishers) Limited. 8s. 6d. net.

Contribution in Fire Insurance. By H. S. BELL, of Lincoln's Inn, Barrister-at-Law. 1935. Demy 8vo. pp. xvi and (with Index) 279. London: Stevens & Sons, Limited. 15s. net.

The Solicitors' Law Stationery Society, Ltd.: Annual Report.

The forty-sixth annual general meeting of the Society was held at 102-7, Fetter-lane, on Tuesday, 26th March, Sir Bernard E. H. Bircham, K.C.V.O., being in the chair.

After the Secretary had read the notice convening the meeting and the auditors' report, the Chairman said:—

It is now my duty to move the adoption of the directors' report and the approval of the accounts; but this is quite a pleasant duty, as you will see that, notwithstanding that the profit for the year 1933 was greater than in any previous year, we have surpassed it during the past year. This is due to improved trade at nearly all our branches. If you will turn to the directors' report, you will see that the profit amounts to £60,325 18s. 11d., against a profit of £56,829 8s. 2d. in 1933, an increase of £3,496 10s. 9d., and that this profit, with the sum of £10,337 2s. 7d. brought forward from the previous year, gives an available balance of £70,663 1s. 6d.

The directors recommend that a final dividend at the rate of 10 per cent. be paid in respect of last year, which, together with the interim dividend of 4 per cent. paid on the 20th October last, gives a total return of 14 per cent. for the year, against 12 per cent. in respect of the year 1933. The dividend and bonuses will absorb the sum of £55,687 10s. 11d.; and out of the balance the directors propose to add £2,500 to the reserve account, £1,000 to the women's pension reserve, and to carry forward the sum of £11,475 10s. 7d., against the sum of £10,337 2s. 7d. brought forward from the previous year.

With regard to the purchase of the premises in Greystoke Place, the directors, having regard to the constant increase in the business done by the Society, thought it well, as the premises adjoined our works premises, to secure them, as they were in the market.

With regard to the Birmingham Branch, this was opened on the 16th April last, and the directors are satisfied that they were justified in establishing it, and that it will provide a source of profit to the Society. The directors wish to express their appreciation of the support given to the branch by shareholders and customers of the Society in Birmingham and the neighbourhood.

Turning to the accounts, I would mention that at the suggestion of the auditors we have, for the first time, inserted, in italics, the figures for the previous year, a feature which we hope shareholders will appreciate.

In the balance sheet you will notice that, also at the suggestion of the auditors, we have added a new item, "Payments in advance," on the Assets side. This heading covers payments made in last year but attributable to the present year, such as apportioned insurance premiums, rates, and so forth, which in previous years have been included in the item of "Debtors."

The figures in the balance sheet are so approximate to those for the previous year that I do not think they call for any comment from me, except perhaps that the increase of the stocks is due to the opening of the Birmingham Branch.

With regard to the profit and loss account, the increase in working expenses at departments is due to the increased business done by the Society. The increase in expenses at the Head Office was largely due to the income tax paid in respect of the previous year.

On the other side of the account you will notice that rents received are less by £337 than in 1933, due to certain offices being unlet at Walbrook which have since been let. On the other hand, "Profit on realisation of investments" is shown at £714 14s. 9d. against *nil* in 1933.

The Directors are very satisfied with the result of the year's trading, and hope that the shareholders will be equally pleased, and that as a consequence they will do all they can to foster the interests of the Society by giving it their orders.

In this connection I should like to read a letter which we have had from a solicitor, in which he says: "You will have caused great delight to your many shareholders with your balance sheet for 1934, copy of which I received to-day. We had reason to be very proud of the return of 12 per cent. dividend for the previous year; but to find this increased to 14 per cent. for the year 1934 is really a matter for congratulation to the Board, to you and to all the members of your staff."

Now, Gentlemen, I have nothing more to say on the accounts, and in conclusion I must say a few words in praise of our staff.

First and foremost, we have, of course, Mr. Cahusac, our trusted Managing Director. His business abilities, his sound common sense, and his devotion alike to the interests of the shareholders and of the employees are beyond any praise of mine; and I trust he will be spared many years to us yet.

Our Secretary, Mr. Holroyde, our Accountant, Mr. Sultan, and our Registrar, Mr. King, have all done most excellent work; and we have an incomparable staff of Managers,

Travellers and others who all assist to bring about the results reflected in our dividend. It would be invidious of me to name them; but everyone from the highest to the lowest is doing excellent work for the Society. My colleagues and I all feel that the good results of last year's working are largely due to the way in which we all pull together.

Now I beg to move the adoption of the Report and the approval of the Accounts; and I will ask Mr. Barham to second the motion.

The motion was seconded by Mr. F. E. F. Barham and carried unanimously.

On the motion of the Chairman, seconded by Mr. Barham, it was unanimously resolved to pay a dividend of 14 per cent. on account of which an interim dividend of 4 per cent. had been paid in October, and to distribute bonuses to the customers and the staff in accordance with the Articles.

The Directors retiring by rotation, Mr. William Alan Gillett and Mr. George Levinge Whately, were re-elected.

The auditors, Messrs. Fuller, Wise, Fisher & Co., were re-elected for the ensuing year.

Parliamentary News.

Progress of Bills.

House of Lords.

Cattle Industry (Emergency Provisions) Bill.
Read Third Time. [26th March.
Consolidated Fund (No. 2) Bill.
Read First Time. [27th March.
Coventry Canal Navigation Bill.
Read Third Time. [27th March.
Criminal Lunatics (Scotland) Bill.
Reported, without Amendment. [26th March.
Increase of Rent and Mortgage Interest (Restrictions) Bill.
Reported, without Amendment. [26th March.
Life Peers Bill.
Read First Time. [21st March.
Ministry of Health Provisional Order (County of Holland Joint Hospital District) Bill.
Read Third Time. [27th March.
Ministry of Health Provisional Order (Guisborough Joint Smallpox Hospital District) Bill.
Read Third Time. [27th March.
Ministry of Health Provisional Order (Huntingdonshire Joint Hospital District) Bill.
Read Third Time. [27th March.
Ministry of Health Provisional Order (South Chilterns Joint Smallpox Hospital District) Bill.
Read Third Time. [27th March.
Notification of Poverty Bill.
Read First Time. [21st March.
Oxford Canal Bill.
Read Third Time. [27th March.
Post Office (Amendment) Bill.
Reported, without Amendment. [26th March.
Post Office and Telegraph (Money) Bill.
Reported, without Amendment. [26th March.
Regimental Charitable Funds Bill.
Commons Amendment agreed to. [26th March.
Rochdale Canal Bill.
Read Third Time. [27th March.
Saltburn and Marske-by-the-Sea Urban District Council Bill.
Reported, with Amendments. [21st March.
Sea Fisheries Provisional Order Bill.
Read Second Time. [21st March.
Sheffield and South Yorkshire Navigation Bill.
Read First Time. [26th March.
Weaver Navigation Bill.
Read Third Time. [27th March.

House of Commons.

Army and Air Force (Annual) Bill.
Read Second Time. [25th March.
Clacton-on-Sea Pier Bill.
Lords Amendments agreed to. [25th March.
Consolidated Fund (No. 2) Bill.
Read Third Time. [26th March.
Government of India Bill.
In Committee. [27th March.
Great Western Railway Bill.
Read Third Time. [27th March.
Maidstone Corporation Bill.
Reported, with Amendments. [22nd March.
Newcastle and Gateshead Waterworks Bill.
Reported, with Amendments. [21st March.
Norwich Electric Tramways Bill.
Read Second Time. [25th March.
Salmon and Freshwater Fisheries Bill.
Read Third Time. [27th March.
Sheffield and South Yorkshire Navigation Bill.
Read Third Time. [25th March.
Vagrancy Bill.
Read First Time. [26th March.

Questions to Ministers.

CORONER'S INQUESTS (POST-MORTEM EXAMINATIONS).

Mr. GROVES asked the Home Secretary whether his attention has been called to the dissatisfaction existing in certain areas, especially East Ham, concerning the policy of the coroner in employing for all post-mortem examinations one particular pathologist; whether he is aware that it has always been the practice hitherto, apart from exceptional criminal cases, for the general practitioner attending the case to be called upon either to perform the post-mortem examination or at least to be present when such is made; and whether he will take whatever action is necessary to ensure that general practitioners are not denied this valuable pathological experience?

Sir J. GILMOUR: The answer to the first part of the question is in the affirmative. Since the passing of the Coroners (Amendment) Act, 1926, it has been open to a coroner to request any legally qualified medical practitioner to make a post-mortem examination and I have no power to interfere in any way with the discretion which is conferred on the coroner by statute. [26th March.

Societies.

The Selden Society.

This Society held its fiftieth annual meeting in the Council Chamber of Lincoln's Inn on the 25th March, with Lord Tomlin, its President, in the chair.

Lord TOMLIN, in his address, said that the small membership of the Society betrayed a deplorable lack of interest in legal history. The number of its members was about 440, but of these only about 140 were individuals in this country, the remainder being made up of societies and libraries, and of individuals abroad. This state of affairs, he said, reflected little credit upon the profession in England, which surely must take an interest in the history of its own science. If the work of the Society was not as well known as it ought to be, the devoted few who were its supporters must do their best to awaken in others a proper interest in its activities. As a result of his efforts to arouse further interest in the Year Books both in the United States and in Canada, the Council of the Canadian Bar Association had passed a resolution recommending the work of the Selden Society to its members. Maitland and Pollock, in their History of English Law, had said that the Year Books should be the glory of England, for no other country had anything like them; that, in fact, they were our disgrace, for no other country would have so neglected them. In the course of the last year the Stair Society had been formed in Scotland for similar objects, and had at once secured more promises of support than the total number of all the Selden Society's subscribers put together. It would be a pity, he said, to accept for ourselves in England a lower standard of intellectual curiosity than obtained in Scotland.

The report of the Committee on Legal Education dealing with the desirablity of promoting legal research and advanced legal studies had remarked upon the need for an institution which would be a headquarters for academic research, and promote the advancement of knowledge of the law in the most general terms. It had suggested that the natural organ for the purpose would be found in the establishment in London of an institute of advanced legal studies. The Society, said Lord Tomlin, would warmly welcome this suggestion, which, if carried out by the co-operation of the Inns of Court with the law societies and the universities, should lead to a better and closer understanding between the academic and the educational sides of the legal profession.

The death in America of Mr. Justice Wendell Holmes had, he said, inflicted a great loss on the Society, together with the whole of the English-speaking world. Mr. Justice Holmes had been the living embodiment of that great inheritance which the Society shared with the United States and with so many of His Majesty's subjects overseas—the common law.

During the coming year the Society hoped to issue another volume of Year Books of 10 Edw. II by Miss Dominica Legge and Professor Sir William Holdsworth, and a volume of Select Cases in the King's Bench of the reign of Edw. I, by Mr. G. O. Sayles. During the past year it had published one volume of Year Books by Miss Legge and Professor Holdsworth, and a volume of Rolls of the Justices in Eyre for Lincolnshire, 1218–19 and Worcestershire, 1221, by Mrs. Doris M. Stenton. It had also supplied its members with copies of the Mediæval Latin Word List prepared by Professor and Mr. Johnson.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Court Room, on Tuesday, 19th March (Chairman, Mr. P. W. Iliff), the subject for debate was: "That this House would welcome the abolition of the Coroner's Court." Mr. R. J. A. Temple opened in the affirmative. Mr. P. H. Dean opened in the negative. The following members also spoke: Messrs. J. R. Campbell Carter, E. V. E. White, R. E. Selby, T. R. E. Ennion, C. O'Connor and P. H. North Lewis. The opener having replied, the motion was lost by three votes. There were fourteen members and one visitor present.

A dinner will be held at the Criterion Restaurant, on Thursday, 11th April, at 7.15 p.m. for 7.30 p.m. The Right Hon. Lord Atkin of Aberdovey, The Hon. Mr. Justice Langton, Sir Donald Somervell, K.C., M.P., and the President of the Law Society have accepted invitations to be present. Tickets may be obtained from Messrs. H. J. Baxter, Farrar's-building, Temple, E.C.4, and P. H. North-Lewis, 22, Great St. Helens, E.C.3. Members are welcome to invite lady or gentleman visitors.

The Hardwicke Society.

A meeting of the Society was held on Friday, 15th March, at 8.15 p.m., in the Middle Temple Common Room, the President (Mr. A. Newman Hall) in the chair. Mr. G. E. Llewellyn Thomas moved: "That the influence of the films and of the popular press is demoralising the nation and ought to be checked." Mr. Reginald Jones opposed. There also spoke: Mr. Scholefield, Mr. Menzies, Mr. Pain, Mr. T. H. Mayers, The Hon. F. P. Howard, Mr. Ifor Lloyd (ex-President), Mr. W. Grunbaum, Mr. Dystok, Mr. A. A. Baden Fuller and Mr. Whitfield. The hon. mover having replied, the House divided, and the motion was carried by two votes.

The Union Society of London.

(Centenary Year.)

A meeting of the Society was held at the Middle Temple Common Room on Wednesday, the 20th March, at 8.15 p.m., the Acting Vice-President (Mr. J. F. Mountain) being in the chair. Mr. W. Symmons, of The League to Abolish Poverty, proposed the motion: "That poverty can be abolished by means of the Douglas Social Credit System." Mr. Peter Winckworth (Hon. Treasurer) opposed, and Messrs. Britain (visitor), Ingram, Hurle Hobbs, Brundrit, Russell-Clarke, Meyler Symmons, Ryan, Winch and Fraser also spoke. Mr. Symmons replied. The proceedings ended with a vote of thanks to the proposer.

The Union Society of London, which this year celebrates its centenary, is the oldest debating society in the Temple. It was founded in 1835 by members of the Oxford and Cambridge Unions. Disraeli describes his impressions of its debates at considerable length in "Endymion," and other famous members have included Lord Haldane, Lord James of Hereford and Field Marshal Sir Evelyn Wood. A history of the Society from its foundation has recently been written by two members, Mr. Alun Llewellyn and Mr. Kenneth Ingram.

The Society is holding a centenary debate in the Inner Temple Hall on Wednesday evening, 3rd April, when Lord Eustace Percy, M.P., will propose a motion urging that the future welfare of this country depends upon Conservatism rather than Socialism, and will be opposed by Mr. Aneurin Bevan, M.P. The chair will be taken by Mr. W. S. Morrison, K.C., M.C., M.P., Honorary President of the Society, and the debate will be open to visitors, including ladies.

The Medico-Legal Society.

An ordinary meeting of the Society was held at 11, Chandos-street, Cavendish-square, W.1, on Thursday, the 28th March, at 8.30 p.m., when a Paper was read by Albert Crew, Esq., Barrister-at-Law, on "The Reformation of the Old Bailey," which was followed by a discussion.

Legal Notes and News.

Honours and Appointments.

It is officially announced from Buckingham Palace that the King has been graciously pleased to approve of the appointment of Mr. John Buchan, M.P., as Governor-General of the Dominion of Canada. Mr. Buchan was called to the Bar by the Middle Temple in 1901.

The King, on the recommendation of the Home Secretary, has been pleased to approve the following appointments:—

Mr. Noel Barré Goldie, K.C., M.P., to be Recorder of Manchester in the place of Sir Walter Greaves-Lord, K.C., who has been appointed a High Court Judge.

Mr. Frederick William Gentle to be Recorder of Margate in the place of Sir Malcolm Hilbery, K.C., who has been appointed a High Court Judge.

Mr. John Charlesworth to be Recorder of Pontefract in the place of Mr. E. Russell Gurney, who has been appointed Recorder of Rotherham.

[Mr. Goldie was called to the Bar by the Inner Temple in 1905, Mr. Gentle by the Middle Temple in 1919, and Mr. Charlesworth by Lincoln's Inn in 1921.]

The Council of Legal Education have appointed Mr. J. B. Richardson, M.A., LL.B. (Cantab) to be Examiner in Equity at the Inns of Court. Mr. Richardson was called to the Bar by the Middle Temple in 1908.

Mr. Charles S. Goodfellow, solicitor, of Cardiff and Caerphilly, has been appointed magistrates' clerk for the Caerphilly Lower Petty Sessional Division in place of Mr. R. Y. Evans, who has resigned after 57 years. Mr. Goodfellow was admitted a solicitor in 1900.

Mr. R. S. Rainford, at present Assistant Solicitor to the Uxbridge Urban District Council, has been appointed Clerk and Solicitor to the Exmouth Urban District Council as from 1st May, 1935. Mr. Rainford was admitted a solicitor in 1932.

Professional Announcements.

(2s. per line.)

Solicitors & General Mortgage & Estate Agents Association.—A link between Borrowers and Lenders, Vendors and Purchasers.—Apply, The Secretary, Reg. Office: 12, Craven Park, London, N.W.10.

Notes.

A second court for the hearing of appeals from County Courts is to be constituted on Monday, 1st April.

The Lord Chancellor announces that the Offices of the Supreme Court will be closed on Monday, the 6th May, 1935.

The twenty-eighth annual general meeting of the Incorporated Secretaries Association was held in Cordwainers' Hall on Friday, 22nd March, Major Rigg, the President, occupying the chair.

The annual dinner of the Property Owners' Protection Association, Ltd., was held at the Piccadilly Hotel on Thursday, 21st March, the President, Sir Robert Gower, M.P., being in the chair.

The International Penal and Penitentiary Congress, which is held every five years, will be held in Berlin this year from 19th to 24th August. The four sections will deal with penal legislation, penal administration, prevention of crime, and the treatment of young offenders.

Last week Judge Lilley announced at Shoreditch County Court that he had decided to send to the Director of Public Prosecutions an affidavit sworn by a witness that he had personally served a summons on a judgment debtor, whereas it had been sent by registered post.

The resignation was announced recently of His Honour Judge Arthur Gwynne-James, Judge of County Courts of Circuit No. 52 (Bath and district). He has held the office for thirty years and recently retired from the Recordership of Hereford, a position he filled for forty-one years.

The States of Guernsey, the island Parliament, has decided to accept the principle of the inclusion of divorce in the island's statutes. A petition that divorce be introduced had been signed by thirteen members. The President said that he favoured restricted divorce for desertion, adultery, and such grounds as insanity and long terms of penal servitude.

The members of the Isle of Ely County Council and Judge H. G. Farrant (chairman of quarter sessions) have presented to Colonel C. E. F. Copeman a silver salver on his retirement from the offices of Clerk of the County Council and Clerk of the Peace after twenty-eight years' service. The county police have presented him with a silver cigar and cigarette box. Colonel Copeman was admitted a solicitor in 1895.

A sessional evening meeting of the members of the Auctioneers' and Estate Agents' Institute of the United Kingdom will be held at 29, Lincoln's Inn-fields, W.C.2, on Thursday, 4th April, 1935, at 7 p.m., when Mr. H. Mordaunt Rogers (Past-President) will deliver a paper, in the form of a lantern lecture, entitled "The Making of a Connoisseur," Part 14—Coloured, Painted and Stained Glass—continued.

Following on the announcement of the appointments of four Recorders, the following statement was issued from the Home Office on the 27th March: "By an unfortunate mistake, the Home Office yesterday announced the appointment of Mr. Hubert Hull to be Recorder of Preston. In pursuance of a charter granted by King Charles II, the town council of Preston on February 28 elected Mr. Francis Henry Birkett Hodgson as Recorder of the Borough of Preston and Judge and Assessor of the Borough Court of Pleas, and this was duly confirmed by His Majesty the King, as announced in the *London Gazette* on March 12."

NOTICE TO CONTRIBUTORS.

The Editor will be pleased to consider for publication contributions and correspondence from any professional source upon matters of legal interest.

All contributions (including correspondence) should be typewritten and on one side of the paper only, and must be accompanied by the name and address of the contributor.

The Editor is unable to accept any responsibility for the safe custody of contributions submitted to him, and copies should therefore be retained. The Editor will, however, endeavour in special circumstances to return unsuitable contributions within a reasonable period, if a request to this effect and a stamped addressed envelope are enclosed with the manuscript.

The copyright of all contributions published shall belong to the proprietors of THE SOLICITORS' JOURNAL, and, in the absence of express agreement to the contrary, this shall include the right of republication in any form the proprietors may desire.

Mr. Godfrey William Paget Mellor, solicitor, of Eccleston Street, and Wigmore Street, W., left estate of the gross value of £45,421, "so far as can at present be ascertained," with net personalty £38,161. He left £100 to the Salvation Army: £100 to the Church Army: £50 to the City of London Hospital for Diseases of the Heart and Lungs; and £50 to the Cancer Hospital.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Non-Witness.	MR. JUSTICE BENNETT. Witness. Part I.
	Mr.	Mr.	Mr.	Mr.
April 1	Andrews	Blaker	Ritchie	*More
„ 2	Jones	More	Andrews	*Ritchie
„ 3	Ritchie	Hicks Beach	More	*Andrews
„ 4	Blaker	Andrews	Ritchie	*More
„ 5	More	Jones	Andrews	Ritchie
„ 6	Hicks Beach	Ritchie	More	Andrews

DATE.	GROUP I. MR. JUSTICE CROSSMAN. Witness. Part. II.	GROUP II. MR. JUSTICE CLAUSON. Witness. Part. II.	MR. JUSTICE LUXMOORE. Witness. Part I.	MR. JUSTICE FARWELL. Non-Witness.
	Mr.	Mr.	Mr.	Mr.
April 1	*Andrews	Blaker	*Jones	Hicks Beach
„ 2	More	*Jones	*Hicks Beach	Blaker
„ 3	*Ritchie	Hicks Beach	*Blaker	Jones
„ 4	Andrews	*Blaker	Jones	Hicks Beach
„ 5	*More	Jones	*Hicks Beach	Blaker
„ 6	Ritchie	Hicks Beach	Blaker	Jones

* The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 11th April, 1935.

	Div. Months.	Middle Price 27 Mar. 1935.	Flat Interest Yield. £ s. d.	‡Approximate Yield with redemption £ s. d.
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	115	3 9 7	3 1 0
Consols 2½%	JAJO	86	2 18 2	—
War Loan 3½% 1952 or after	JD	105¾	3 6 2	3 1 7
Funding 4% Loan 1960-90	MN	116xd	3 9 0	3 1 5
Funding 3% Loan 1959-69	AO	102½	2 18 6	2 17 2
Victory 4% Loan Av. life 29 years	MS	115¼	3 9 5	3 3 8
Conversion 5% Loan 1944-64	MN	120½xd	4 3 0	2 6 0
Conversion 4½% Loan 1940-44	JJ	112¾	3 19 10	2 3 10
Conversion 3½% Loan 1961 or after	AO	105¾	3 6 2	3 3 5
Conversion 3% Loan 1948-53	MS	105½	2 16 10	2 10 0
Conversion 2½% Loan 1944-49	AO	102¼	2 8 10	2 4 4
Local Loans 3% Stock 1912 or after	JAJO	94½	3 3 6	—
Bank Stock	AO	355½xd	3 7 6	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	88	3 2 6	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	95	3 3 2	—
India 4½% 1950-55	MN	114	3 18 11	3 6 0
India 3½% 1931 or after	JAJO	95	3 13 8	—
India 3% 1948 or after	JAJO	84	3 11 5	—
Sudan 4½% 1939-73 Av. life 27 years	FA	120	3 15 0	3 7 3
Sudan 4% 1974 Red. in part after 1950	MN	114½	3 9 10	2 17 2
Tanganyika 4% Guaranteed 1951-71	FA	114	3 10 2	2 17 10
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	112	4 0 4	2 12 2
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	108	3 14 1	3 8 10
*Australia (C'mm'nw'th) 3¾% 1948-53	JD	101	3 14 3	3 13 2
Canada 4% 1953-58	MS	109	3 13 5	3 6 7
*Natal 3% 1929-49	JJ	101	2 19 5	—
*New South Wales 3½% 1930-50	JJ	99	3 10 8	3 11 10
*New Zealand 3% 1945	AO	100	3 0 0	3 0 0
Nigeria 4% 1963	AO	114	3 10 2	3 5 0
*Queensland 3½% 1950-70	JJ	101	3 9 4	3 8 4
South Africa 3½% 1953-73	JD	107	3 5 5	2 19 10
*Victoria 3½% 1929-49	AO	99	3 10 8	3 11 10
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	95	3 3 2	—
*Croydon 3% 1940-60	AO	100	3 0 0	3 0 0
Essex County 3½% 1952-72	JD	107	3 5 5	2 19 10
Leeds 3% 1927 or after	JJ	94	3 3 10	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	106	3 6 0	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	85½	2 18 6	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	95	3 3 2	—
Manchester 3% 1941 or after	FA	95	3 3 2	—
*Metropolitan Consd. 2½% 1920-49	MJSD	101	2 9 6	—
*Metropolitan Water Board 3% "A" 1963-2003	AO	99	3 0 7	3 0 8
Do. do. 3% "B" 1934-2003	MS	97½	3 1 6	3 1 9
Do. do. 3% "E" 1953-73	JJ	102	2 18 10	2 17 2
†Middlesex County Council 4% 1952-72	MN	115	3 9 7	2 18 4
† Do. do. 4½% 1950-70	MN	118	3 16 3	3 1 3
Nottingham 3% Irredeemable	MN	96	3 2 6	—
Sheffield Corp. 3½% 1968	JJ	108	3 4 10	3 2 2
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	112	3 11 5	—
Gt. Western Rly. 4½% Debenture	JJ	124½	3 12 3	—
Gt. Western Rly. 5% Debenture	JJ	136½	3 13 3	—
Gt. Western Rly. 5% Rent Charge	FA	130½	3 16 8	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	126½	3 19 1	—
Gt. Western Rly. 5% Preference	MA	112½	4 8 11	—
Southern Rly. 4% Debenture	JJ	111	3 12 1	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	111½	3 11 9	3 7 0
Southern Rly. 5% Guaranteed	MA	127½	3 18 5	—
Southern Rly. 5% Preference	MA	112½	4 8 11	—

*Not available to Trustees over par. †Not available to Trustees over 115.
‡In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other Stocks, as at the latest date.

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By Order of Westminster Bank Ltd., Executors of H. R. Willott, deceased.

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Per £453 10s. Annum
secured upon the following properties:

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16-30 (even), BELSIZE-ROAD.
10-16 (even), ALBION-ROAD.

MAIDA HILL, W.9.
215-219 (odd), ELGIN-AVENUE.

HAMPSTEAD, N.W.3.
151 and 155, FINCHLEY-ROAD.
49, LANCASTER-ROAD.

ST. JOHN'S WOOD, N.W.8.
166-168 (even), ALEXANDRA-ROAD.
73-75 (odd), BOUNDARY-ROAD.
67, 73 and 75, FINCHLEY-ROAD.

DALSTON, E.8.
11-17 (odd), MONTAGUE-ROAD.

BLACKHEATH, S.E.3.
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HELD FOR TERMS VARYING BETWEEN 2½ AND 45 YEARS.

FREEHOLD GROUND RENTS
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Telephone No.: Whitehall 3881.

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